

Roger Morel
14 Willa Way
Massapequa, NY 11758

August 13, 2010

Honorable Arthur J. Gonzalez
One Bowling Green
N.Y., N.Y. 10004

Case # 10-14133

Dear Honorable Gonzalez,

In accordance with the terms outlined in the Application to Pay Certain Pre-Petition Wages, Salaries, Commission and Other Employee Benefits I submit my right to object to the amount due me outlined in said document on Exhibit A (copy enclosed).

Enclosed please find a copy of a Proof of Claim I filed on August 9, 2010. The total amount owed me comes to \$97,480.47 of which the bonus and compensation portion is as follows:

- 1) \$56,325 represents a 2009 bonus of 150,000 shares I never received
- 2) \$7,291.55 unpaid wages for June 30, 2010
- 3) \$490.58 of medical benefits deducted from my June 15th paycheck

The medical benefits deducted from my June 15, 2010 paycheck were never paid to the underlying healthcare provider, United Health. This irresponsible and negligent action on behalf of the debtor caused the health insurance of all covered employees to be retroactively cancelled to May 31, 2010. The action caused many medical procedures performed during the month of June to not be covered by United Health. For example, my daughter needed leg braces and was fitted on June 28, 2010. We recently received a bill for \$2,948.30 (copy enclosed). In addition, my wife was 7 months pregnant at the time and required frequent medical visits. I'm still waiting for those bills to arrive. How could this be allowed to transpire without some sort of accountability?

I thank you in advance for your attention to this matter. Please let me know if you need any additional information.

Sincerely,

Roger Morel

cc Sheryl P. Busell, Silverman Acampora
Brian S. Masumoto, Office of the U.S. Trustee